IN THE HIGH COURT OF JUDICATURE,

ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE FIFTEENTH DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 23306 of 2004

Between:

M/s Henkel Spic India Limited Main Road, Ramanthapur
Hyderabad rep. by its Power of Attorney Mr.V.Ramakrishna.

..... PETITIONER

AND

1. The Commercial Tax Officer Begumpet Circle, Hyderabad.
2. The Appellate Deputy Commissioner (Ct) Punjagutta Division, Hyderabad.
3. The Additional Commissioner (CT) Legal A.P. Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of certiorari or any other appropriate writ or order or direction quashing the order passed by the 3rd respondent in CCT's Ref.No.LIII (2)/2126/2004 dt.29.11.2004 as arbitrary and contrary to law and consequently restrain the 1st respondent from taking any coercive steps for recovery of the disputed tax of Rs.3,389,071/- Rs.2,19,996/- and Rs.3,75,235/- for the assessment years 1999-2000, 2000-01 and 2001-02 pending disposal of the appeals before the 2nd respondent and pass such other order or orders.

Counsel for the Petitioner:MR.S.DWARAKANATH

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court at the stage of admission made the following :

ORAL ORDER:

(Per the Hon'ble Sri Justice M.H.S.Ansari)

Heard the learned counsel for respective parties.

Keeping in view the nature of relief prayed for, instant writ petition is being disposed of with certain appropriate directions.

The grievance of the petitioner in the instant writ petition is as regards the impugned order dated 29-11-2004 passed by the appropriate authority rejecting the prayer for stay of collection of tax pending disposal of the appeal before the 2nd respondent. Appeals filed by the assessee before the 2nd respondent pertain to the assessment years 1999-2000, 2000-01 and 2001-02.

In such view of the matter, instant writ petition is disposed of directing the petitioner to deposit 50% of the disputed tax pertaining to the respective assessment years after giving credit to the amounts, if any, paid by the assessee for any or all the assessment years in question. Such deposit to be made by the petitioner within four weeks from date here of. Upon such deposit being made, the appeal filed by the assessee and pending adjudication before the 2nd respondent shall be disposed of on their own merits.

Accordingly, the writ petition is disposed of at the stage of admission. No costs.

M.H.S.Ansari, J

T.Ch.Surya Rao, J

15th December, 2004

mrk

To

1. The Commercial Tax Officer Begumpet Circle, Hyderabad.

2. The Appellate Deputy Commissioner (Ct) Punjagutta Division, Hyderabad.

3. The Additional Commissioner (CT) Legal A.P. Nampally, Hyderabad.

4. Two CCs to the G.P. for Commercial Taxes, High Court of A.P., Hyderabad (OUT).

5. Two CD copies.